

ID: CCA_2009012608344141

Number: **200908046**

Office:

Release Date: 2/20/2009

UILC: 3121.04-01

From:

Sent: Monday, January 26, 2009 8:34:51 AM

To:

Cc:

Subject: FW: Question on SET Appeals Cases

when the request comes from the worker, it is an income tax matter to them b/c SECA is income tax matter. It is simultaneously an ET issue to them if we say they are an EE and owe FICA. It is also an ET issue to firm. So it's 2 sides of same coin. I think not ruling is the best view whether the SS-8 comes from worker or firm.